

**See Also – [Tax Clearance Certificates](#)**

If you want to reinstate a C or S corporation that was involuntarily dissolved, the Utah Department of Commerce requires you to have a Letter of Good Standing from the Utah State Tax Commission. See requirements below. There is no fee for this. Sole proprietorships, partnerships, limited partnerships, and limited liability companies are not required to have a Letter of Good Standing to be reinstated.

## **Requesting a Letter of Good Standing**

To request a Letter of Good Standing, complete [form TC-42, "Application for a Letter of Good Standing"](#) . Form TC-42 can be submitted in person or by mail or fax.

In Person: [Any Utah State Tax Commission office](#)

In Writing:

Utah State Tax Commission  
Taxpayer Services Division  
210 North 1950 West  
Salt Lake City, Utah 84134-7000

Fax: 801-297-7699

## **Requirements**

To qualify for a Letter of Good Standing, all of the tax returns the corporation is responsible for

must be filed and all taxes paid, including any penalties and interest, from the time the company was registered with the Utah Department of Commerce to do business in Utah.

## **Processing Time Expectations**

A Letter of Good Standing is usually issued within ten days after receiving the request, and following verification that all returns and payments are in good standing.

## **Next Step**

Submit the Letter of Good Standing to the Utah Department of Commerce with the [Application for Reinstatement](#)